

EXHIBIT B

EXHIBIT D-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 2229 Date Filed: 03/09/06 Docketed Total: \$360,413.11 Filing Creditor Name and Address NICHICON AMERICA CORPORATION MASUDA FUNAI ET AL CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO IL 60601</p>	<p>Claim Holder Name and Address SPCP GROUP LLC ATTN BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH CT 06830</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$360,413.11</p> <p>Docketed Total \$360,413.11</p>	<p>Modified Total \$345,973.33</p> <p>Case Number* <u>Secured</u> 05-44567</p> <p>Priority</p> <p>Unsecured \$11,497.88</p> <p>Modified Total \$345,973.33</p>
<p>Claim: 13929 Date Filed: 07/31/06 Docketed Total: \$187,374.96 Filing Creditor Name and Address PARKVIEW METAL PRODUCTS C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49501-0306</p>	<p>Claim Holder Name and Address PARKVIEW METAL PRODUCTS C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49501-0306</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$187,374.96</p> <p>Docketed Total \$187,374.96</p>	<p>Modified Total \$109,722.72</p> <p>Case Number* <u>Secured</u> 05-44640</p> <p>Priority</p> <p>Unsecured \$92,672.08</p> <p>Modified Total \$109,722.72</p>
<p>Claim: 14347 Date Filed: 07/31/06 Docketed Total: \$5,486,881.18 Filing Creditor Name and Address PHILIPS SEMICONDUCTORS INC C O ROBERT N MICHAELSON ESQ KIRKPATRICK & LOCKHART NICHOLSON GR 599 LEXINGTON AVE NEW YORK NY 10022</p>	<p>Claim Holder Name and Address NXP SEMICONDUCTORS USA INC 1109 MCKAY DR SAN JOSE CA 95131</p> <p>Case Number* <u>Secured</u> 05-44481</p> <p>Priority</p> <p>Unsecured \$5,486,881.18</p> <p>Docketed Total \$5,486,881.18</p>	<p>Modified Total \$5,171,725.92</p> <p>Case Number* <u>Secured</u> 05-44567</p> <p>Priority</p> <p>Unsecured \$34,544.50</p> <p>Modified Total \$5,171,725.92</p>